IV-BS Budget Sequence Table

Appropriations originally enacted through the budgetary process and any changes to those appropriations through amendments or revisions must be tracked to ensure accurate balances.

The Budget Sequence Table (BS Table) assists with this process by allowing agencies to assign a three-digit sequence code to each appropriation and any budgetary adjustment against it. This code is required on all accounting transactions that increase or decrease appropriation balances due to amendments or revisions if the OC BUD SEQ Indicator is **Y**.

The budget sequence code controls the posting and sequencing of these budgetary transactions on the CALSTARS automated Schedule 10 reports. These reports compare CALSTARS appropriation data with the data in the BPS -10 System administered by Financial Operations (FO) in the Department of Finance. This is a useful reconciliation and status-reporting tool for both accounting and budgetary purposes. In addition, this information can be used to report prior year expenditures in a Schedule 10 format that agrees with the department's financial statements.

The BS Table is an online descriptor table, but unlike other descriptor tables, Funding Fiscal Year (FFY) controls each BS Table record. A record may be created at any time by staff authorized to access the Descriptor Tables. Once created or modified, a record is immediately available for use. The description may be changed at any time during the life of a record. The changed description will display on reports without affecting or isolating previous transactions.

Since the budget reporting cycle is only eighteen months, BS Table records older than the prior FFY may be deleted. However, agencies are cautioned not to delete BS Table records that are still in use in the Current and Prior Fiscal Years.

STRUCTURE

The BS Table is divided into two parts: control key and information elements. The control key is unique for each BS Table record. The control key includes Department Organization Code, Appropriation Organization Code, Appropriation Reference, Fund, Enactment Year, FFY, and Budget Sequence.

The information elements consist of three fields of forty alphanumeric characters each.   For most records, the first forty-character field will be sufficient. The descriptions on the informational element fields are used as titles on the Schedule 10 reports only in the absence of a title provided by the Department of Finance Budget System (BPS-10).

RELATIONSHIP TO OTHER TABLES

The BS Table is an online table; thus, it is updated immediately after the entry passes all online edits. Since the BS Table looks up a variety of Descriptor Tables, these tables must be established prior to entering the BS Table maintenance.

"Appropriation Organization" is the UCM Level 1, or Budget Act organization receiving the appropriation. The Appropriation Organization must be established in the D01 Descriptor Table as either an active or a roll-up organization. "Reference" must be established in the D26 Descriptor Table. "Fund" must be established in the D22 Descriptor Table. No other CALSTARS tables are directly affected.

INPUT CODING

Input coding instructions are contained in Exhibit IV-BS-2. The coding form illustrated in Exhibit IV-BS-3 is in the same format as the data entry screen.

GUIDELINES FOR ESTABLISHING BUDGET SEQUENCE NUMBERS

The Budget Sequence number is the key to matching CALSTARS records to FO's records on the automated Schedule 10 reports; therefore it is important to use the same numbering conventions.

✪ Use Budget Sequence **001** for the Initial Authorization after BR-1 (Transaction Code 010) to establish the initial appropriation in CALSTARS and on the automated Schedule 10 reports.

✪ Agencies may use **002**-**199** for subsequent Budget Revisions (BR). The Budget Sequence should coincide with the number assigned to the BR by your agency's Budget Office.

✪ For Miscellaneous Deficiencies and Statewide or agency-specific Executive Orders, use the number listed on the Internet at www.dof.ca.gov/html/calstars/calsdocs/optools/budgetSequenceNumbers.htm. Exhibit IV-BS-1 displays ranges, however the specific number assigned by FO must be used.

✪ Use **801**-**999** or an alpha/alphanumeric combination for allocation orders. Allocation Orders are used by agencies with institutions. This provides appropriation authority to individual institutions when an appropriation is made only to the Department. An institution receiving an allocation order should use the same Budget Sequence to post the allocation order in their records. If using alpha characters, remember that they sort before numeric characters.